

Amendments to the Abstract

Please amend the abstract, as printed on the front page of the PCT publication, as follows:

The invention concerns a method and a device for converting an input digital value (S_{q1}) quantized in accordance with a first quantization factor (C_{q1}) and encoded on ~~not more than~~ at most n_1 bits, into an output digital value (S_{q2}) quantized in accordance with a second quantization factor (C_{q2}) and encoded on ~~not more than~~ at most n_2 bits. The method ~~consists in~~ comprises the steps of: multiplying the input digital value (S_{q1}) by an integer B , encoded on ~~not more than beta~~ at most β bits, so as to generate an intermediate digital value; ~~and (C); in~~ dividing, in fixed point, the first intermediate digital value (C) by the number ~~2^{α}~~ 2^{α} , where ~~alpha α~~ is an integer not greater than $n_1 + \beta$, generating the output digital value (S_{q2}). The number ~~$B/2^{\alpha}$~~ $B/2^{\alpha}$ is substantially equal to the ratio of the second quantization factor (C_{q2}) over the first quantization factor (C_{q1}). Additionally, the divider means comprise a Sigma-Delta modulator (20).